

Prior law relative to the Dept. of Environmental Quality and Tank Trust Fund provided that each operator of a bulk facility shall list, as a separate line item on each invoice, the amount of the fees due and on or before the 25th day of the month following the end of each calendar month, file a report with the secretary and remit the amount of fees required to be collected or paid during the preceding month. New law provides that such operators shall list the amount of the fees due and file a report with the secretary and remit the amount of fees required to be collected or paid during the preceding month. The report and any required fees shall be deemed received by the secretary if postmarked on or before the 25th day of the month following the end of each calendar month.

Existing law provides that owners of motor fuel underground storage tanks storing new or used motor oil shall pay to the secretary a fee not to exceed \$275 per eligible underground motor fuel storage tank per year. New law retains existing law.

Prior law also provided that such fee shall be paid within 30 days following receipt of an invoice from the department and that fees not received within 30 days after the due date will be subject to a late penalty of an additional 10% per month of the assessed fee. The late penalty shall be calculated from the actual due date of the invoice.

New law deletes prior law and provides that late fees shall be established by the department by rule in accordance with the Administrative Procedure Act.

New law also provides that failure to pay the prescribed fee within 90 days after the due date shall constitute a violation and subject the person to applicable enforcement actions under the Louisiana Environmental Quality Act, including but not limited to revocation or suspension of the applicable permit, license, registration, or variance.

Effective upon signature of governor (June 16, 1999).